

## Proposed Bill No. 5865

January Session, 2013

LCO No. 1793

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by: REP. ALBERTS, 50th Dist.

## AN ACT CONCERNING THE IMPOSITION OF SALES AND USE TAXES ON PERSONAL AIRCRAFT.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 219 of the general statutes be amended to provide that
- 2 no sales and use taxes shall be imposed on personal aircraft unless
- 3 such aircraft remains in the state for at least ten days per calendar year.

## Statement of Purpose:

To clarify the imposition of sales and use taxes on personal aircraft hangered outside of the state.